

ARIZONA DEPARTMENT OF EDUCATION

Tom Horne
Superintendent of
Public Instruction



School Finance
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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 09-015

TO: District Superintendents, District Business Managers, and County School Superintendents

FROM: Philip Williams, Deputy Associate Superintendent

DATE: September 15, 2008

SUBJECT: September 15, 2008 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The September 15, 2008 apportionment reports applicable to the FY2009 equalization payment for your school district are posted on your district's home page on the ADE web site (<http://www.ade.az.gov/districts/default.asp>). If you need help finding or viewing these reports please contact the ADE Training and Support Group at 602-542-7378 or toll free at (866) 577-9636.

The following items have been included in the September 15, 2008 APOR calculations:

- **ADMS data:** These student counts reflect the results of the FY2008 processing of student detail data as of June 30, 2008. Contact the Data Analysis team at (602) 542-5695 or by email at (SchoolFinance@azed.gov) if you have questions or concerns regarding the student counts. If you require SAIS technical assistance, please complete the request form available on the System Training and Response (STaR) Team webpage at: <http://www.ade.az.gov/schoolfinance/STaR/>.
- **District Sponsored Charter School ADMS:** Student Counts are based on FY2009 estimated counts submitted by August 29, 2008.
- **Rapid Decline:** Pursuant to Laws 2008, 2nd Regular Session, Chapter 287, Section 52, no rapid decline funding shall be provided for FY 2009.
- **Audit Expense Adjustment and Type 03 HS Tuition:** All adjustments are included based on your submitted proposed budget as of August 15, 2008. Any changes to these amounts reflected on your adopted budget successfully submitted to ADE as of September 30, 2008 will be included on the districts' October 15, 2008 equalization calculation. The chart below outlines **all** locations in which a value must be present in order for the district to receive the adjustment. Please check the submission status of your budget and budget worksheets. Pursuant to A.R.S. 15-905 (E), FY 2009 adopted budgets must be submitted electronically to the Arizona Department of Education by July 15, 2008. Instructions for checking the submission status can be located at <http://www.ade.az.gov/schoolfinance/FAQs/Default.asp>. If you have questions related to budget submission, please contact the budget team at SFBudgetTeam@azed.gov.

Group	BudgetTypeDescription	PageName	Range
Audit Expenses	FY09 District Expenditure Budget	Page 2	\$Q\$18
Audit Expenses	FY09 District Budget Worksheets	Worksheet C	\$J\$45
Audit Expenses	FY07 District Annual Financial Report	Page 3	\$N\$22
HS Tuition Out	FY09 District Budget Worksheets	Wrksht E thru G	\$J\$43
HS Tuition Out	FY09 District Budget Worksheets	Wrksht E thru G	\$K\$20
HS Tuition Out	FY09 District Budget Worksheets	Wrksht E thru G	\$K\$10

- **Transportation Support Level (TSL):** Revised Route and/or Vehicle Inventory Report adjustments submitted before August 29, 2008 are reflected in the September 15, 2008 equalization calculation. Check your comparative miles report (TRAN40-2). Please contact Shirley Willis at (602) 542-8245 if you have any questions or concerns regarding this report.
- **Transportation Revenue Control Limit (TRCL):** TRCL may be capped pursuant to ARS § 15-946. The FY2009 TRCL may not exceed the FY2008 TRCL if the FY2009 TRCL would exceed 120% of the FY2009 Transportation Support Level (TSL). In the event that the TSL is greater than the TRCL, the TRCL will be set to the TSL.
- **Assessed Valuations:** TY2008 data by district and county have been revised to reflect preliminary TY2008 assessed value figures. TY2008 figures are used in the calculation of state aid in FY2009. These values will be revised prior to the December 15, 2008 apportionment reflecting final approved assessed values from the county Board of Supervisors as of August 2008.
- **SRP Voluntary Contributions:** Qualifying levy amounts may have changed due to the SRP Voluntary Contributions being revised for the September 15, 2008 equalization calculations.
- **Additional State-Aid (Secure Payment):** The FY2009 Additional State Aid amounts have been rolled over from TY2008 and will be updated for the December 15, 2008 apportionment with data reported by the Department of Revenue.

Please check the submission status of your budgets, budget worksheets and budget revisions. Pursuant to A.R.S. § 15-905 budgets must be submitted electronically to the Arizona Department of Education. Instructions for checking the submission status can be located at <http://www.ade.az.gov/schoolfinance/FAQs/Default.asp>. If you have questions related to budget submission, please contact the Budget Team via email at SFBudgetTeam@azed.gov.

If you have any questions regarding the content of your APOR reports please contact Jill Barragan at 602.542.8244 or by email at Jill.Barragan@azed.gov. Any questions or concerns may also be emailed to the School Finance Inbox at SchoolFinance@azed.gov.